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Annual Report

Of the

Municipal Officers

of the

Town of Palermo Maine

For the Municipal Year 1952

Annual Report

of the

Municipal Officers

of the

Town of Palermo
Maine

For the Municipal Year 1952

Hutchins Brothers, Thorndike, Maine

To William Larrabee, a constable in the Town of Palermo, in the County of Waldo, in the State of Maine:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of said town, qualified by law to vote in town affairs, to meet on the ninth day of March, 1953 at ten o'clock in the forenoon at the Branch Mills Grange Hall in said Town, to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a Town Clerk for the ensuing year.

Art. 3. To choose a Board of Selectmen for the ensuing year.

Art. 4. To choose a Board of Assessors for the ensuing year.

Art. 5. To choose an Overseer of the Poor for three years.

Art. 6. To choose one member of the Superintending School Committee for the term of three years.

Art. 7. To see how many Road Commissioners the Town will elect for the ensuing year.

Art. 8. To elect one or more Road Commissioners for the ensuing year.

Art. 9. To see what method the Town will take to collect taxes for the ensuing year and act on same.

Art. 10. To choose a Tax Collector for the ensuing year.

Art. 11. To choose a Treasurer for the ensuing year.

Art. 12. To choose a Constable for the ensuing year.

Art. 13. To choose all other necessary Town Officers for the ensuing year.

Art. 14. To see of the Town wishes to carry forward, at the Selectmen's discretion, unexpended balances to the same accounts for the ensuing year. Recommended.

Art. 15. To see if the Town wishes to publish the names of Town paupers in the Town Report for the ensuing year.

Art. 16. To see what sum of money the Town will raise and appropriate for snow removal. $1,500.00 Recommended.

Art. 17. To see what sum of money the Town will raise and appropriate for Roads and Bridges for the ensuing year.

Recommended Raise and app. $1,500.00
From Excise Tax $1,000.00

Art. 18. To see if the Town will raise and appropriate the sum of $500 to build a piece of per-

manent road toward Melvin Bailey's residence. Recommended.

Art. 19. To see if the Town will raise and appropriate priate the sum of $500 to be expended on the Dan Turner Road. Recommended.

Art. 20. To see if the Town will raise and appropriate the sum of $600 to be expended on Nelson Lane. Recommended.

Art. 21. To see what sum of money the Town will raise and appropriate for the maintenance of the improved sections of former Third Class Highways.
Recommended to raise and appro. $500.00
From ExciseTax 500.00

Art. 22. To see what sum of money the Town will raise and appropriate for the Robert Washburn road. Recommended $250.00

Art. 23. To see what sum of money the Town will raise and appropriate for the road running from the old Bradstreet place to the old Folsom place. Recommended $250.00

Art. 24. To see what sum of money the Town will raise and appropriate for the road from Center School House to the Percy Stowe Turn.
Recommended $250.00

Art. 25. To see what sum of money the Town will raise and appropriate for the road on the Aggie Ludwig Hill. Recommended $250.00

Art. 26. To see what sum of money the Town will raise and appropriate for the so-called Browntown road. Recommended $250.00

Art. 27. To see what sum of money the town will raise and appropriate for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R.S. 1944 as amended.

Art. 28. To see what sum of money the Town will raise and appropriate for the Max Hannon road.

Art. 29. To see if the Town will raise and appropriate $50.00 for Public Health Nursing service in Palermo said sum to be expended by the State Bureau of Health for local service. Recommended.

Art. 30. To see what sum the Town will raise and appropriate for street lighting service. Recommended $50.00.

Art. 31. To see what sum of money the Town will raise and appropriate for the support of the poor. Recommended $800.00.

Art. 32. To see what sum of money the Town will raise and appropriate for Aid to Dependent Children. No appropriation recommended.

Art. 33. To see if the town will vote to appropriate the sum of $400.00 to cooperate with the

Maine Forest Service and the Federal Government in control of white pine blister rust, in accordance with R. S. Chap. 32, Sec. 54. Recommended.

Art. 34. To see whether or not the Town will vote to raise and appropriate the sum of Twenty-five Dollars ($25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine. in accordance with the Provisions of Chapter 80, Sec. 95 of the Revised Statutes of Maine.
Not Recommended.

Art. 35. To see what sum of money the Town will vote to raise and appropriate for the Palermo Volunteer Fire Department.
Recommended $300.00.

Art. 36. To see what sum of money the Town will vote to raise and appropriate for Town Officers' bills. Recommended $1,600.00.

Art. 37. To see what sum of money the town will raise and appropriate for Town Charges.
Recommended $1,200.00.

Art. 38. To see what sum of money the Town will vote to raise and appropriate for schools for the ensuing year. Recommended $12,300.00.

Art. 39. To see if the Town will vote to expend an

amount equal to the State Tax ($1,908.32) toward the annual payment of $3,052.50 due on the Town's Maine School Authority bonds. Recommended.

Art. 40. If article 39 is approved to see if the Town will vote to raise and appropriate the sum of $1,144.18 to pay the balance of the annual payment due on the town's Maine School Authority bonds. Recommended.

Art. 41. To see if the Town will authorize the Selectmen to sell to the highest bidder any and all schoolhouses and lots in the Town the closing of which has been made known to the Selectmen in writing by the Superintending School Committee.

Art. 42. To see if the Town wishes to close the East Palermo School, the Greeley Corner School, Center School and the Carr's Corner School.

Art. 43. To see if the Town wishes to open the new school built with funds supplied by the Maine School Building Authority.

Art. 44. To see if the Town will raise and appropriate the sum of $50.00 for the care of the so-called Dennis Hill Cemetery. Recommended.

Art. 45. To see if the Town will authroize the Selectmen to sell the lot and building thereon, known as Greeley's Corner School, to the Malcolm Glidden Post No. 163, American

Legion for the sum of $1.00. Malcolm Glidden Post No. 163 to maintain the road from State Highway No. 3 to said school. This to be an exception to article 41 above.

Art. 46. To see if the Town wishes to instruct the Selectmen to sell the Greeley Corner Schoolhouse and lot to the Palermo Extension Group for the sum of $100.00 as an exception to article 41 above.

Art. 47. To see if the Town wishes to accept the sum of $100.00 the interest of which is to be used for the upkeep of the Earle Nelson lot in Perkins Cemetery.

Art. 48. To see if the Town wishes to accept $100.00 from Mrs. Edna Worthing. The interest of this sum to be used for the care of the Osgood Cemetery on Western Ridge.

Art. 49. To see if the Town wishes to appoint a committee to plan and make expenditures for a sesquicentennial celebration to take place in 1954. If the vote is affirmative to choose a committee.

Art. 50. If a committee is appointed to plan a sesquicentennial celebration to see what sum of money the town will vote to raise and appropriate to finance the celebration.
Recommended $150.00.

Art. 51. To see if the Town will vote to instruct the

Selectmen to sell any and all real estate acquired by tax liens and to give quit-claim deeds for same.

Art. 52. To see if the Town will vote to authorize the Selectmen to borrow money for the use of the Town upon the credit of the Town.

Art. 53. To see if the Town will vote to choose a Budget Committee of seven members for the ensuing year; if so, to choose same.

Art. 54. To transact any other business that may legally come before said meeting.

The Selectmen give notice that they will be in session for the purpose of revising and correcting the list of voters at the Town Office at nine o'clock in the forenoon of said ninth day of March, 1953. Hereof fail not and have you there and then this warrant with your doings thereon.

Given under our hands this tenth day of February, A. D. 1953.

DONALD F. BROWN

STANLEY E. FOSTER

JAMES B. MATHIESON

Selectmen of Palermo

ASSESSOR'S REPORT

Year Ending February 1953

VALUATION

	Real Estate	Personal	Total
Resident	$117,888	$40,230	~~$179,847~~
Non-Resident	61,959	19,394	~~59,624~~
			$239,471

Value of Land	$102,162	
Value of Buildings	77,685	
Number of Polls Taxed	145	
Number of Polls Not Taxed	21	
Rate of Taxation		1.130

Amount of Tax Assessed in 1952

Town Charges	$1,000.00
Town Officers	1,600.00
Street Lights	68.70
Volunteer Fire Dept.	500.00
Public Health Nurse	50.00
Roads and Bridges	1,000.00
Snow Removal	3,500.00
State Aid Road	1,066.00
Third Class Maintenance	500.00
Dan Turner Road	500.00
Nelson Lane	600.00
Tibbetts Road	200.00
Sargeant Hill Road	250.00

Support of Poor	1,500.00	
A.D.C.	650.00	
Schools	10,400.00	
School Repairs	150.00	
Sinking Fund	1,908.32	
County Tax	1,305.00	
Overlay	724.75	
Supplemental	486.60	
Total Committed Tax		$27,982.22

ABATEMENTS

William Wilson, Old Age	$4.70
Clayton Haskell, Error in Assessment	4.70
Arthur Robinson, Unknown Address	2.82
Louis Bayette, Old Age	3.00
Forrest Fuller, Deceased	3.00
Ernest Hannon, Deceased	3.00
Burress Moore, Out-of-State	1.13
Hadley Howell, Error in Assessment	5.65
Malcolm Perry, Paid in Other Town	3.00
Harry Bickford, Unknown Address	16.95
Alfred DePriest, Unknown Address	3.00

EXEMPTIONS

Clifford Sharp, Veteran	Valuation	$1,050.00
Henry Traynor, Blind Veteran	"	2,100.00
E. J. Trudeau, Disabled Veteran	"	1,300.00
Sadie Parsons, Soldier's Widow	"	550.00
Emma Finley, Soldier's Widow	"	10.00
Avery Colby, Veteran	"	1,325.00

Town Charges

Appropriation	$1,000.00

Corrected Balance Fwd.	451.00	
Income	594.57	
Accts. Receivable from Faye Jones	1,100.00	
	$3,145.57	
Expended		3,030.12
A|c payable, First Nat'l Granite Bank		32.50
Tax Collector's Charges		13.75
		$3,076.37
Unxepended Balance		69.20

Town Officers

Appropriation	$1,600.00	
Corrected Balance Fwd.	258.36	
	$1,858.36	
Expended		$1,877.88
A|c Payable, Marion Soule, School Board		8.00
Lewis Gray, Superintendent		45.96
		$1,931.84
Overexpended	$73.48	

Street Lights

Appropriation	$68.70	
Balance Fwd.	11.70	
	$80.40	
Expended		62.40
Balance	18.00	

Volunteer Fire Department

Appropriated	$500.00	
Expended		$500.00

Public Health Nurse

Appropriated	$50.00	
Expended		$50.00

Roads and Bridges

Appropriated	$1,000.00	
Transfer from Excise Tax	1,000.00	
	$2,000.00	
Expended		$2,055.43
Overexpended	$55.43	

Snow Removal

Appropriated	$3,500.00	
Rec'd, Treasurer Maine	2,429.86	
	$5,929.86	
Expended		$4,975.81
A|c Payable, D. M. Blaisdell Co.		28.50
		$5,004.31
Unexpended	925.55	

State Aid Road

Appropriated	$1,066.00	
Anticipated, 1951|52		$300.00
Expended		766.00
		$1,066.00

Third Class Reconstruction

Received from State Highway Dept. $100.00

Third Class Maintenance

Appropriation	$500.00	
Balance Fwd.	94.62	
	$594.62	
Expended		$586.06
Unexpended	$8.56	

Bailey Road

Transferred from Excise Tax	$500.00	
Expended		$500.44
Overexpended	$ .44	

Dan Turner Road

Appropriated	$500.00	
Expended		$499.82
Unexpended	$. 18	

Nelson Lane

Appropriated	$600.00	
Expended		$600.08
Overexpended	$ .08	

Tibbetts Road

Appropriated	200.00	
Expended	$ .52	
Expended		$200.52
Overexpended	.52	

Sargeant Hill Road

Appropriation	$250.00	
Expended		$253.11
Overexpended	3.11	

Town Road Improvement Fund

Received, State Highway Comm.	$1,904.18	
Expended		$1,904.15

Support of the Poor

Appropriation	$1,500.00	
Rec'd, A. Morrison	5.00	
	$1,505.00	
Expended		$1,041.53
A|c Payable ,Willowcrest Home		48.57
		$1,090.10
Balance	$414.90	

A. D. C.

Appropriation	$650.00	
Expended		$290.88
A|c Payable, Dept. Health & Welfare		70.20
		$361.08
Balance	$288.92	

School Building Fund

Appropriated	$1,908.32
From Future School Fund	500.00

Interest	2.67	
	$2,410.99	
Expended		$2,410.99

Schools

Appropriated	$10,400.00	
Corrected Balance Fwd.	714.97	
Rec'd, Town of Liberty	50.00	
Rec'd, Treasurer Maine	5,865.00	
	$17,029.97	
Expended		$16,993.38
Balance	$36.59	

School Repairs

Appropriated	$150.00	
Balance Fwd.	9.40	
	$159.40	
Expended		$71.61
Balance	$87.43	

Cemetery Funds

Expended		$67.80
A|c Payable, G. Glidden		2.00
		$69.80
Rec'd from Funds	$69.80	

Temporary Loans

Borrowed from First Nat'l Granite Bank	$18,000.00

Repaid First Nat'l Granite Bank		$18,000.00

County Tax

Assessed	$1,315.00	
Paid to County Treasurer		$1,315.00

State Tax

Assessed	$1,908.32	
Paid School Building Fund		$1,908.32

Detail, Support of the Poor

Case One—City of Hallowell	$26.97	
Mabel Choate	224.45	
	$251.42	
Case Two—Willow Crest Home	572.11	
a|s Payable Above	48.57	
Dr. C. R. McLaughlin	6.00	
	$626.68	
Case Three—Eastern Me. Gen. Hosp.	187.00	
Case Four—Dr. S. Karvelas	$25.00	
Repaid		5.00
	$20.00	

Detail, Town Charges

Income—	
R. Brown, Quit Claim Deed	$ 1.50
F. O. Bonney, Heirs, Lien Costs	3.25
Treasurer, State of Maine, Dog License Adj.	.10
W. B. Nelson, Heirs, Lien Costs	3.25

I. Hannon, Adjustment	.40
C. Soule, Lien Costs	3.80
First Nat'l Granite Bank, Overdeposit	.40
Treasurer, State of Maine, Reimbursement Washburn Fire	3.00
W. Merrithew, purchase of Town Property	55.00
R. Bronn, Lien Costs	3.25
Treasurer, State of Maine, Bank Stock Tax	5.58
C. Kallman, Lien Costs	3.25
R. Thibodeau, Lien Costs	3.40
Treasurer, State of Maine, Reimbursement on M. Turner Fire	197.80
Palermo Volunteer Fire Dept., Reimbursement on L. Redman Fire	57.50
Marie Glidden, Tax Collection Costs	3.80
Don Gardner, Lien Costs	3.80
Mrs. Arthur Tyler, Lien Costs	3.40
R. Bronn, Lien Costs	3.40
P. Wellman, Lien Costs	3.80
R. Bradstreet, Lien Costs	10.05
R. Bradstreet, Quit Claim Deeds	2.00
Merle Bradford, Lien Costs	3.80
Treasurer, State of Maine, R. R. & Tel. Tax	2.80
Dog Tax Refund	9.44
Florence D. Rowe, Lien Costs	3.40
Faye Jones, On Account	200.00
Wayne Reed, Lien Costs	3.40
	$594.57

Expenses—

Interest, First Nat'l Granite Bank	$279.49
Electricity, Central Me. Power Co.	12.00
Town Report, 1952, Hutchins Bros.	281.11
Stationery	84.99

Tax Lien Costs	70.52
Bonds	10.00
Cost of Fires	411.55
Maine Municipal Assoc. Dues	35.00
Waldo Cy. Registry of Deeds	9.50
Telephone	9.48
Tax Refunds	25.63
Audit Costs	1,613.75
Memorial Day Flags	17.67
Drugs	2.28
Insurance	7.50
Rent	41.00
Clerk Fees	4.80
Postage	33.13

Detail, Town Officers

Donald F. Brown, First Selectman	$350.00
Stanley E. Foster, Second Selectman	165.20
James B. Mathieson, Third Selectman	147.90
Manley Nelson, Overseer of Poor	10.00
Moderator	9.00
School Committee	12.50
William Larrabee, Constable	42.75
Faye Jones, Tax Collector	300.00
Marie Glidden, Tax Collector	360.00
Virginia Dowe, Treasurer	150.00
Ballot Clerk	20.88
Town Clerk	14.75
Kenneth Priest, School Committee	12.50
Melissa Sennett, Ballot Clerk	20.88
Jenny Illsley, Ballot Clerk	20.88
Esther Glidden, Ballot Clerk	20.88
Harriet Black, Ballot Clerk	20.88
Louis Gray, School Superintendent	198.88

CEMETERY TRUST FUNDS

	New Dep.	Old Bal.	Int. Earned	Int. Withdr.	New Bal.
Martha Belden, Cain Cem.		$251.91	$3.78		$255.69
Batchelder Fund, Ctr. Cem.		540.99	8.15		549.14
Perkins Cemetery					
G. W. Black		102.07	1.52		103.59
O. E. Pawlowsky		300.32	7.55		307.87
W. A. & N. Nelson		254.62	9.03		263.65
Smith Cemetery					
Otis Hathorn		100.94	2.52	3.00	100.46
E. H. Foster		103.11	2.59	2.00	103.70
E. J. Parmenter Family Cem.		167.66	4.20	2.00	169.86
Mt. Lenfest Cem. Fund		1,072.44	26.96	10.00	1,089.40
New Greeley's Corner Cemetery					
Cemetery Fence Fund		138.64	2.07		140.71
C. & H. Bradstreet		211.67	5.31		216.98
Wendell W. Turner		50.01	1.24	1.00	50.25
Lottie Lane		50.01	1.24	1.00	50.25
Lewis Latlip		70.19	1.76	1.00	70.95
C. & S. Nelson		52.77	1.31	1.00	53.08
C. A. Erskine		100.03	2.51	2.00	100.54
Edna Bowley		100.02	2.51	2.00	100.53
Silas Bowler		100.00	2.51	2.00	100.51
Harry Handy		100.00	2.51	2.00	100.51
E. & D. Hinkley		100.17	2.26	2.00	100.43
Pinkham & Bourassa		66.00	1.64	1.00	66.64
Gilbert Brown		100.84	2.52	2.00	101.36
Percy Saban		50.76	1.26	1.00	51.02
Denis Hill Cemetery		14.89	0.36		15.25
Old Greeley's Corner Cemetery					
General Fund	98.19	1,692.08	43.18	34.80	1,798.65
Jacob & Hannah Greeley		200.12	5.02		205.14
Pullen and Pinkham Lots		100.14	2.51		102.65
Fence Fund	30.00				30.00

DETAIL, ROAD EXPENDITURES

	Roads & Bridges	Snow Removal	3rd Maint.	Dan Turner Road	Nelson Lane	Tibbetts Road	Sargent Hill	Bailey Road	T. R. I.
Austin-Hastings Co.		$ 32.20							
Bailey, M.		13.28							
Bancroft & Martin	$333.69		$90.79	$79.34	$86.24				$402.85
Banton, W. C.	25.00	1,519.67							
Banton, W. C., Material	173.11								
Banton, W. L.		49.80							
Belden, W.	25.73	9.96							
Bowden, C.	13.20		8.80	4.00				$ 4.80	13.20
Bradstreet, C.		8.70							
Brann, R.		9.14	7.83	6.09	10.44		2.61	10.44	25.23
Brann, R., Material	55.70				24.00			27.60	
Bronn, R.	43.60		32.10						
China, Town of		15.86							
Clark, B. M.		28.50							
Clark, H.									6.96
Cooper, W.	76.80		28.80						
Cunningham, E. Material		31.80				6.60			
Curtis, C.		22.83							
Curtis, D.		6.64							
Curtis, W.		34.03							
Davis, H.		1.66							
Davis, W.		4.98							
Dowe, E. R., Material	11.40	50.23							
Downer, G.		6.64							
Dyer, Harold	8.48	126.50	19.08	14.84	25.44	23.32	6.36	25.44	51.95
Dyer, Herbert		32.62							
Dyer, R.		6.96							
Foster, Stanley, Jr.	3.48	16.19	8.13						
Foster, Stanley, Sr.	5.00	54.38		8.75	15.00	8.75	3.75	15.00	33.13

	Roads & Bridges	Snow Removal	3rd Maint.	Dan Turner Road	Nelson Lane	Tibbetts Road	Sargent Hill	Bailey Road	T. R. I.
Foster, Stanton	6.96	52.18	5.66	6.09	10.44	6.09	2.61	10.44	23.06
Fox & Ginn		8.31							
Glendenning, M.	8.48	38.15	24.03	18.69	32.04	23.69	8.01	32.04	70.76
Glendenning, W.		16.53				3.48			
Glidden, G. W.		8.56							
Glidden, L.	35.41	57.61				6.09			7.83
Glidden, M.	569.47	657.14	54.00	207.00	243.00	12.60	162.00	180.00	776.70
Hamlin, O.	8.00								
Hannon, P.		43.82							
Hannon, R.	1.66								
Hardy, A.	44.80		55.20	3.00				16.20	28.80
Haskell, C.		11.51							
Haskell, G., Material		7.60							
Haskell, M.		1.25							
Haskell, W.	12.00	88.29				12.00			
Hussey Hardware		27.80							
Ingraham, K.						9.36			
Lee Bros.		420.00	60.50						
Leeman, A.		18.71							
Loder, A.		4.79							
Ludwig, E.			63.00	63.00	84.00	49.00	21.00	84.00	203.00
Maine, State of	85.51								
Maine, State of, Material		75.00							
Mathieson, J.	23.32	100.64	19.08	14.84	25.44	23.32	6.36	25.44	49.83
Merrithew, C.		14.53							
Merrithew, W.		52.63							
Morang, A.	73.81	9.96							
Nelson, Mahlon	273.50	61.00	44.00	49.40	12.00	11.00	25.00	37.00	142.50
Nelson, Mahlon, Material		10.40							
Nelson, Manley		431.85							
Oxton, B.		59.76							

	Roads & Bridges	Snow Removal	3rd Maint.	Dan Turner Road	Nelson Lane	Tibbetts Road	Sargent Hill	Bailey Road	T. R. I.
Plummer, A.	71.23	72.99	7.83	6.09					
Plummer, A., Material			33.20	38.40			7.40		
Porltand Trcator Co.		287.87							
Pottle, G.		11.43							
Pottle, R.		8..30							
Powell, W.	14.14	24.96							
Quigg's Garage		34.10							
Reed, W.									16.00
Saban, M.	6.64								
Sennett, H.	21.33	52.91				3.48			
Stowe, F.		6.64							
Thomas, W., Material	5.50								
Tibbetts, J.						1.74			
Tobey, E.	18.48	34.20							
Tobey, G.		37.44							
Wade, A.		3.32							6.96
Waterville Iron Works		20.00							
Wellman, P.		21.36	24.03	18.69	32.04		8.01	32.04	45.39
	$2,055.43	$4,975.81	$586.06	$499.82	$600.08	$200.52	$253.11	$500.44	$1,904.15

TREASURER'S REPORT

Cash in Treasury Feb. 28, 1952	$ 921.93
Received from First National Granite Bank	
Loan March 15, 1952	6,000.00
Loan May 29, 1952	6,000.00
Loan Aug. 1952	5,000.00
Over Deposit	.40
Received from Augusta Savings Bank, Palermo School Trust Fund	2,410.99
Received from Irvin Hannon, to adjust check	.40
Received from Edward J. Trudeau, donation on Veteran's exempt taxes	50.00
Received from Willie Merrithew, town property formerly owned by Ed Thurston	55.00
Received from Treasurer - Reimbursement of cemetery trust funds	69.80
Received from Palermo Volunteer Fire Dept. Reimbursement of Marden Hill Fire and L. Redman Fire	57.50
Received from Selectmen - reimbursement of Mrs. Alton Morrison Account	5.00
Received from Town of Liberty, tuition of Leo Smith	100.00
Received from Stanley Bird, Attorney for Faye Jones, payment on audit bill	200.00
Received from Treasurer, State of Maine:	
Uncashed Check - overpayment on State Highway Account	100.00
State adjustment of 1951 dog licenses	.10
Snow Removal	2,429.86

Reimbursement on Rob't Washburn Fire	3.00
Reimbursement on Milton Turner Woods Fire	197.80
Bank Stock Tax	5.58
Educational Subsidies	5,865.00
Town Road Improvement Fund	1,904.18
Railroad and Tel. Tax	2.80
Dog Tax 1952 Refund	9.44
Received from Tax Liens:	
Ernest Keene on 1950 F. Bonney Heirs Lien and Costs	7.95
Chas. Soule on 1951 Ed. Lamphrey Lien and Costs	48.45
Raymond Bronn, 1950 Lien and Costs	31.45
Quit Claim Deed	1.50
1951 Lien and Costs	33.95
Chas. Kallman, 1950 Lien and Costs	87.85
Payment on 1951 Lien	12.15
Wayne Reed, 1951 Lien and Costs	36.26
Caroline Perkins, 1951 Lien and Costs	36.30
Doris Gardner, 1951 Chas. Soule Lien and Costs	53.15
Mrs. Arthur Tyler, 1951 Freeman Turner Heirs Lien and Costs	4.34
Paul Wellman, 1951 Paul Bulmer Lien and Costs	27.30
Russell Bradstreet, 1950 Lien, A. M. Bradstreet	64.35
1951 Lien, A. M. Bradstreet	64.50
1951 Lien, A. D. Bradstreet	31.60
Quit Claim Deeds	2.00
Merle Bradford, 1951 Frank Willoughby Lien and Costs	34.35
Florence Dupree Rowe, 1951 D. F. Dupree Lien and Costs	59.80
W. B. Nelson Heirs, 1950 Lien and Costs	125.45

Received from Withholding Tax	825.43
Received from Marie Glidden, Tax Collector:	
1951 Personal Tax and Costs Nathaniel Kingsbury	22.60
1951 Taxes	1,734.40
1952 Taxes	25,766.12
1952 Excise Tax	1,677.30
1953 Excise Tax	577.22
	$62,754.55

Cr.

Paid Selectmen's Warrants	$61,215.15
Cash in Treasury	1,539.40
	$62,754.55

VIRGINIA W. DOWE

Town Treasurer

Care of Cemteries

M. W. Lenfest, Lenfest Cemetery	$10.00
G. A. Kaufman, Greeley Corner Old and New Yard	52.80
Dewey Saban, E. H. Foster Lot	2.00
Dewey Saban, Otis Hawthorne Lot	3.00
George W. Glidden, E. J. Parmenter Lot	2.00
	$69.80

VIRGINIA W. DOWE

Town Treasurer

Tax Liens

Year	Uncoll.	Coll.	Uncoll.
1951	$502.86	403.15	$99.71
1950	319.60 (.08 error)	319.52	18.80

Back Liens are Town Property (Oscar Erickson and P. E. Marr Heirs)

VIRGINIA W. DOWE

Town Treasurer

TAX COLLECTOR'S REPORT

1951

Uncollected Taxes	$2,273.33
Supplemental	3.00
	$2,276.33
Collected, Paid to Town Treasurer	$1,753.20
Tax Liens	502.86
Accounts Receivable, Faye Jones	8.05
Abatements	12.22
	$2,276.33

Received and Paid to Town Treasurer, Costs of Personal Service on Nathaniel Kingsbury	$3.80

1952

Commitment	$27,495.62
Supplemental	481.51
	$27,977.13
Paid to Town Treasurer (Includes an abated poll tax)	$25,766.12
Uncollected Taxes	2,171.63
Abatements	35.73
1951 Overpayment Credits	3.65
	$27,977.13

Delinquent Resident Taxes

Bradstreet, A. D., Heirs	$ 33.90
Bradstreet, A. M., Heirs	73.45
Bradstreet, Russell	18.26
Bradstreet, O. T.	54.61
Bronn, Raymond	25.00
Hannan, Silas, Heirs	19.03
Howard, Estella	31.28
Humphrey, Leo	162.16
Loder, D. T.	31.08
Loder, Alfred	18.65
Nelson, Lester	191.54
Potter, John	397.11
Richardson, John	8.48
Saban, Percy	45.76
Severance, Merle	20.34
Sharpe, Corinne	113.56
Tobey, Gerald	150.86
Wood, Harry	13.56

Delinquent Non-Resident Taxes

Arnold, I. B.		125.43
Austin, Wm. N., Heirs		6.78
Copeland Bros.		38.42
Delehunty, Delmont		84.75
Dowe, E. E.		5.65
French, Lawrence		5.65
Faulkenham, J. P.		4.52
Grady, W. H.		1.13
Kallman, Charles		110.74
Lancaster, A. B.		24.86
Leeman, Myrle		8.48
Powell, Stanley		124.30
Solon Mfg. Co.		69.50
Sutherland, Duncan & Bee		21.70
Turner, Gertie M.		28.25
Veilleux, Gustav		94.36
Vanadestine, Willard		8.48
Excise Tax Paid to Town Treasurer		
1952	$1,677.30	
1953	577.22	
Excise Receipts on File		$2,254.52

Respectfully submitted,

MARIE P. GLIDDEN

Collector

REPORT OF PALERMO VOLUNTEER FIRE DEPARTMENT

Jan. 1952 to Jan. 1953

6	Building Fires
3	Chimney Fires
5	Grass Fires
6	Forest Fires
1	Automobile Fire
2	Rubbish Fires
23	Total Calls

10	Calls were Out of Town
8	Calls in China
1	Call in Freedom
1	Call in Vassalboro
7650	Feet Hose Laid
50	Hr. 35 Min. Time Spent Fighting Fires.

The members of the Palermo Volunteer Fire Department, Inc. express our thanks to those who gave and assisted the Department in its activities this year. We also wish to thank the Town of China for its appropriation.

At the present time all available money is being set aside for the purchase of a new truck to replace a now obsolete one.

JAMES B. MATHIESON, President

MILTON E. DOWE, Fire Chief

REPORT OF SUPERINTENDENT OF SCHOOLS

Resources		
Balance on Hand, Feb. 1, 1952	$ 714.97	
State School Fund	5,865.00	
Raised by Town	10,400.00	
Elementary Tuition:		
Liberty	50.00	
TOTAL		$17,029.97
Liabilities		
Elementary Teachers	$4,827.47	
Elementary Tuition	288.00	
Secondary Tuition:		
Town of Bingham	190.00	
Augusta Bd. of Education	63.99	
Erskine Academy	6,102.65	
Janitors & Cleaning Service	53.00	
Conveyance	4,973.00	
Fuel	152.00	
Textbooks and Supplies	283.76	
Electricity	38.80	
Misc.	20.71	
TOTAL		$16,993.38
Balance on Hand, Feb. 1, 1953		$36.59

Repair

Balance on Hand, Feb. 1, 1952	$ 9.04	
Raised by Town	150.00	
TOTAL AVAILABLE	$159.04	
Paid on Order	71.61	
Balance on Hand, Feb. 1, 1953		$87.43

Proposed Budget

Need

Elementary Teachers	$4,900.00	
Secondary Tuition	7,110.00	
Elementary Tuition	285.00	
Janitor & Cleaning Service	200.00	
Fuel	800.00	
Electricity	75.00	
Textbooks & Supplies	400.00	
Conveyance	5,220.00	
TOTAL		$18,990.00

Sources

Balance on Hand, Feb. 1, 1953	$ 36.59	
Elementary Tuition	50.00	
Due from China on Conveyance	200.00	
State School Fund	6,600.00	
To be Raised by Town	12,200.00	
TOTAL		$19,086.59

For your information a breakdown on expenditures and services is presented:

Salaries of Teachers per year:

Beatrice Hannan	$1,600.00

Gertrude Jordan	1,600.00
Irene Mathieson	1,700.00
Conveyance per Week:	
Harold Dyer	$50.00
Arnold Wade	50.00
Willie Merrithew	25.00
John Crommett	10.00
Ralph Sabans	5.00
Walter Banton	5.00

As this report goes to print we are able to look upon a school building which I hope will prove to be a fullfilment of our fondest aspirations. It has been a great pleasure to work with the school building committee. I do not see how they could have been more painstaking in economy and still remain well within the bounds of good business expenditure. The time and effort that members of the building committee have put in will never be fully realized and it is my opinion that will be of little concern to the committee. I believe there is to be information concerning this project in this report.

You will note that our secondary tuition bill advanced appreciably this year and it has been doing continually for some time. There is hope for some relief in this item of expense, in that the number of pupils to be enrolled as compared with those who graduate will be somewhat in our favor.

We did only minor and very necessary school repair on our school buildings this year as they are about to be discontinued. Our new building is completely covered by insurance and repairs should be of only minor expenditure.

Respectfully submitted,
LEWIS L. GRAY
Superintendent of Schools

ANNUAL REPORT OF PUBLIC HEALTH NURSING

For the Year Ending December 31, 1952

A total of twenty one visits was made to your town to carry on the Public Health Nursing Program. With the cooperation of the Local Health Council members, town officials, and school personnel the following activities were completed:

Three child health conferences.

Tuberculin skin testing. Seventy-four children and adults were tested with no positive reactions noted.

Three typhoid immunization clinics with fifty-eight children completing the series off three innoculations.

It is gratifying to know that the new consolidated school is progressing toward completion. This will be a large contributing factor toward a better school health program.

As you know, the part of China bordering on Palermo is participating in our Health Council and town Health Programs, with the Town of China providing its people with free immunizations. This combination of groups, all willing workers, enables your public health nurse to give more professional service to you, and tends to provide you with a more extensive public health nursing program.

Respectfully submitted,

EUNICE S. NOLLET

Public Health Nurse

VITAL STATISTICS

Recorded in the Town of Palermo, from February 1, 1952 to February 1, 1953. Number of Births 14, Number of Delayed Records of Birth 3, Number of Marriages 8.

DEATHS

Name of Deceased	Place of Death	Date of Death	Date of Birth	Place of Birth	Place of Burial Cemetery	Town
Note Chester Young	Washington, Maine	Feb. 1, 1952	April 18, 1905	Chelsea, Maine	Sand Hill	Palermo
Irving Alonzo Stone	Palermo, Maine	Feb. 13, 1952	Aug. 5, 1869	Providence, R. I.	Highland	Lakewood, R. I.
Gustav Ruoff	Palermo, Maine	April 1, 1952	Jan. 14, 1952	Belsen, Germany	Perkins	Palermo
William George Wood	Appleton, Maine	Mar. 22, 1952	(84 Years Old)	Palermo	Oak Grove	Searsmont, Maine
Bessie Mae Scates	Augusta, Maine	April 30, 1952	July 23, 1878	Augusta, Maine	East Palermo	Palermo
Forrest L. Fuller	China, Maine	April 15, 1952	April 21, 1923	Palermo	Deer Hill	China, Maine
Wendell W. Turner	Augusta, Maine	May 14, 1952	July 4, 1869	Palermo	New Greeley	Palermo
Rev. Edna Leeman Knowlton	Augusta, Maine	May 30, 1952	Nov. 17, 1882	Palermo	Old Greeley	Palermo
Ernest Lyzne Hannan	Palermo, Maine	June 17, 1952	Dec. 11, 1886	Palermo	Hannan	Palermo
Ethan Earl Clough	Whitefield, Maine	July 1, 1952	July 26, 1865		Branch Mills	China, Maine
Bessie F. Jordan	Palermo, Maine	Aug. 21, 1952	Jan. 1, 1876	Brattleboro, Vt.	Mt. Pleasant	Augusta, Maine
Horace Arthur Marden	China, Maine	Oct. 24, 1952	Feb. 28, 1882	Palermo	Lakeside	China, Maine
Annie May Drake	Waterville, Maine	Oct. 7, 1952	July 12, 1865	Vassalboro, Me.	Branch Mills	China, Maine
Edwin Martin Jordan	Augusta, Maine	Dec. 24, 1952	April 12, 1894	Palermo	Mt. Hope	Augusta, Maine
Charles Milton Turner	Fairfield, Maine	Jan. 16, 1953	Dec. 13, 1867	Palermo	East Palermo	Palermo
Oscar Edwin Bachelor	Liberty, Maine	Jan. 16, 1953	May 3, 1909	Danvers, Mass.	Sand Hill	Palermo

VIRGINIA W. DOWE, Town Clerk

AUDITOR'S REPORT

State of Maine
STATE DEPARTMENT OF AUDIT
Auggusta

June 30, 1952

Board of Selectmen
Town of Palermo,
Maine
Gentlemen

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Palermo have been audited for the fiscal year ended February 12, 1952.

The examination was made by Auditors R. M. Parsons and C. R. Woodman in accordance with generally accepted auditing standards that pertain to municipal accounting.

Audit analysis was on a basis consistent with that of the preceeding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,
FIED M. BERRY
State Auditor

COMMENTS

February 21, 1951 to February 12, 1952

An audit has been completed of the books and records of the Town of Palermo for the municipal year ended February 12, 1952. The audit included an examination of the records maintained by the Assessors, Selectmen, Treasurer, Tax Collector, and Town Clerk.

In the audit conducted of the Tax Collector's account for the period February 21, 1950 to November 21, 1951, deficiencies were determined amounting to $2,749.84. This amount was paid to the Town Treasurer December 31, 1951. Subsequent to the completion of the audit of the Tax Collector's accounts, verification returns indicated an additional amount of $42.60 is due from Faye M. Jones, former Tax Collector of Palermo. There is also an existing liability due from the Tax Collector, which was imposed by the Waldo County Superior Court at its January term and contained in the following sentence:

> "Sentence suspended. Probation for two years conditioned upon complete restitution to the Town of Palermo within one year of the excess cost to said Town of the cost of audit made necessary by this case and its investigation."

Faye M. Jones, Tax Collector, resigned on November 21, 1951, and the balance of the 1951 taxes receivable totaling $11,804.06 were recommitted to Marie Glidder, Tax Collector, who was elected at a special town meeting held December 1, 1951.

The following recommendations are offered for consideration of the municipal officials:

> All expenditures should be supported by original vendors invoices.
>
> All school expenditures should be approved in accordance with the provisions of Chapter 37, Section 25 of the Revised Statutes of 1944.

Consideration should be given at the annual town meeting to the authorization of the salaries of the Overseers of Poor and School Committee.

The examination consisted of a review of cash transactions as well as an analysis of revenue and expenditures. The result of the year's operations showed that expenditures exceeded available funds by $313.11, and is summarized as follows:

Overdrafts	$3,200.84
Unexpended Balances	2,887.73
Net Overdrafts	$313.11

Overdrafts were noted in several appropriation accounts, more particularly in the General Government, Highways and Charity Accounts totaling $1,359.87, $312.95 and $1,364.84 respectively. The Department of Attorney General has advised that overdrafts are not permitted by statute excepting in certain instances where emergencies arise in highway activities and then only to the extent of 15% of the highway appropriation.

The unappropriated surplus of $787.11 at the beginning of the fiscal year was decreased by $351.51 at the year end. This decrease was due to excess of expenditures over available funds of $313.11, and an authorized adjustment of tax acquired property of $38.40.

A comparative statement of revenues and expenditures, (Exhibit B), disclosed that for the 1951 year, revenues increased, as compared with the previous year, by $589.25. Expenditures for the same period decreased by $381.68. The factors contributing to these differences were reviewed with no exceptions noted. Following is a summary of the differences as compared with revenues and expenditures of the previous year.

Increased Revenues	
Supplemental Taxes	$269.63
Refunds	246.63
Excise Taxes	214.42
	$730.68
Less - Other Accounts (Net)	141.43
Net Increase	$589.25
Decreased Expenses	
Highways and Bridges	$2,573.38
Municipal Indebtedness	1,000.00
	$3,573.38
Less - Other Accounts (Net)	3,191.70
Net Decrease	$381.68

From the examination of the records of the Town Clerk it was ascertained that at the annual town meeting, the Town voted to transfer $1,000.00 from excise taxes to the roads and bridges account.

An examination was made of all Town trust funds. The investments were examined and listed. Income and expenditures in connection with the various funds were checked and appeared to have been properly accounted for.

Included in accounts payable is an invoice from the former Tax Collector in the amount of $377.01, which is being held pending settlement of her account as directed by the Waldo County Superior Court.

Vouchers and payrolls on file in the Selectmen's office were examined to the extent deemed necessary.

From this examination it was noted that in certain instances original vendors invoices were not on file to support expenditures. It was also noted that one school payroll lacked proper approval.

From this examination it was also ascertained that the Chairman of the Board of Selectmen was voted an annual salary of $350.00, which was paid $150.00 June 8, 1951, and $200.00 January 31, 1952. The following officials received remunerations without town meeting approval:

First Selectman (Overseer of Poor)	$15.00
Second Selectman (Overseer of Poor)	15.00
School Committee (Each)	12.50

SCOPE OF AUDIT

Count of cash was made and records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash, taxes, tax liens and other matters of financial concern. Revenues and expenditures were examined by methods and to the extent deemed necessary. Letters of verification were utilized to determine correctness of tax liens. Insurance policies and surety bonds were examined and listed.

Included in this report are exhibits and schedules pertaining to the financial status of the Town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the Town at February 12, 1952, and the result of its operations for the year then ended.

EXHIBIT B

EXHIBIT A

COMPARATIVE BALANCE SHEET

	February 12, 1952	February 20, 1951
GENERAL FUND		
ASSETS		
Cash in Bank	$ 921.93	$ 11.71
Accounts Receivable (Schedule A-1)	142.60	1,498.77
Taxes Receivable (Schedule A-2)	2,329.61	2,155.05
Tax Liens (Schedule A-3)	319.60	321.25
Tax Acquired Property (Schedule A-4)	56.10	290.60
TOTAL - General Fund *	$3,769.84	$4,277.38
SPECIAL AND TRUST FUNDS		
ASSETS		
Special Fund:		
Time Deposit (Schedule A-7)	$500.00	
Due from General Fund		$ 500.00
Trust Funds:		
Time Deposits (Schedule A-7)	6,177.51	5,945.70
TOTAL - Special and Trust Funds	$6,677.51	$6,445.70

*Contingent asset of $1,300.00 per court order for former Tax Collector to pay excess audit cost.

	February 12, 1952	February 20, 1951
GENERAL FUND		
LIABILITIES		
Accounts Payable (Schedule A-5)	$5,625.41	$3,611.54
Notes Payable (Schedule A-6)	1,000.00	2,500.00
Due - Capital Reserve Fund		500.00
Total Liabilities	$6,625.41	$6,611.54
RESERVE		
Authorized Expenditures (Exhibit D)	*3,291.17	*3,121.27

* In Red

SURPLUS				
Unappropriated (Exhibit C)		435.60		787.11
TOTAL - General Fund		$3,769.84		$4,277.38

SPECIAL AND TRUST FUNDS

LIABILITIES				
Special Fund:				
School Construction (Sch. A-8)		$500.00		$500.00
Trust Funds:				
Principals (Sch. A-8)	$5,962.18		$5,671.18	
Unexpended Income (S. A-8)	215.33		274.52	
		6,177.51		5,945.70
Total - Special and Trust Funds		$6,671.51		$6,445.70

Comparative Statement of Revenues and Expenditures

		YEARS ENDED		
	February 12, 1952	February 20, 1951	February 21, 1950	
REVENUES:				
Real, Personal and Poll Taxes	$24,493.62	$24,352.82	$21,381.50	
Supplemental Taxes	312.18	42.55	368.49	
Excise Taxes	2,332.83	2,118.41	1,331.76	
State of Maine	10,203.99	10,518.83	9,638.95	
School Receipts	50.00		109.10	
Reimbursement - Fire Dept.		63.75	30.00	
Reimbursement - Snow Removal			5.00	
Refunds	258.58	11.95		
Licenses	2.00	2.00	2.00	
Cost of Tax Liens	139.07	34.35	44.02	
Donation		50.00		
Miscellaneous	1.10	9.46		
TOTAL Revenues	37,793.37	37,204.12	32,910.82	
ADD- Carrying Balances Expended	169.90	1,682.93	2,875.51	
Transfer from Deficit Account			12.50	
		38,887.05	35,798.83	
DEDUCT - Transfer to Future School Construction			500.00	
TOTAL	$37,963.27	$38,887.05	$35,298.83	

EXPENDITURES:						
General Government	4,148.87		2,564.71		2,649.86	
Protection of Persons and Property	556.70		838.77		750.41	
Health	50.00		50.00		50.00	
Highways and Bridges	9,784.28		12,357.66		11.065.38	
Charities	3,169.65		2,711.54		2,047.78	
Education	17,032.79		15,334.49		15,850.06	
Cemeteries			83.70		5.00	
Municipal Indebtedness			1,000.00			
Special Assessments	3,236.47		3,084.95		3,084.95	
Abatements	25.98		16.63		55.20	
Discounts	154.42		141.85		108.71	
Maine Publicity			25.00			
White Pine Blister Rust			448.96			
Post War Construction	117.22					
TOTAL Expenditures		$38,276.38		$38,658.26		$35,667.35
Excess of Expenditures over Available Funds		$313.11				$368.52
Excess of Available Funds Over Expenditures				$228.79		

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